FY2009 Landline Companies Filing Returns to be Locally Valued

Addresses

The companies listed below filed with the Department of Revenue and it has been determined that they are <u>not</u> telephone and telegraph companies under M.G.L. c. 59, §§39-42 for purposes of central valuation and taxation.

These companies <u>and all other landline companies not centrally valued</u> should file locally and be valued and assessed in accordance with general personal property assessment, abatement and exemption practices.

Comcast Phone of Massachusetts, Inc. Tax Department P.O. Box 173838 Denver CO 80217-3838

France Telecom Corporate Solutions, LLC Property Tax Department 13775 McLearen Road, Oak Hill VA 20171

France Telecom Long Distance USA, LLC Property Tax Department 600 Galleria Parkway, Suite 600 Atlanta GA 30339

Neon Optica, Inc. Property Tax Department 196 Van Buren Street Herndon VA 20170